

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ALABAMA

EASTERN DIVISION

KENNETH LEE KELLY	)	
	)	
v.	)	CV. NO. 06-C-8040-E
	)	CR. NO. 03-C-24-E
UNITED STATES OF AMERICA	)	

MEMORANDUM OF OPINION

The magistrate judge filed findings and recommendation on February 1, 2007, recommending that the motion to vacate be dismissed as untimely. The parties were allowed fifteen (15) days in which to file objections. No objections have been filed.

Having carefully reviewed and considered *de novo* all the materials in the court file, including the findings and recommendation, the Court is of the opinion that the magistrate judge's findings are due to be and are hereby ADOPTED and his recommendation is ACCEPTED. Accordingly, the motion to vacate is to be DISMISSED as untimely. A Final Judgment will be entered.

As to the foregoing it is SO ORDERED this the 28th day of February, 2007.



U.W. Clemon  
United States District Judge